

GCCCD

Employee Benefits Budget (2-Digit)

2017/2018 Tentative Budget

<u>3000 Object Codes</u>	Site 2 Retiree & WC Other	Site 8 Active Employees	Other (Site 1, 3 & 4)	17/18 TB Employee Benefits Budget	16/17 Adoption Budget	Variance 17/18 TB to 16/17 AB
31 STRS (Rate increase 10.730% to 12.580%)		6,323,295	d	6,323,295	5,481,678	841,617
32 PERS (Rate increase 11.847% to 13.888%)		4,122,215	d	4,122,215	3,522,422	599,793
331-334 FICA/Medicare		2,820,614	d	2,820,614	2,756,586	64,028
335/6 PT Retirement		415,565	d	415,565	411,689	3,876
34 Health (F/T)	1,259,163	15,071,194	e	16,330,357	14,449,453	1,880,904
34 Health (P/T adjunct)		1,378,828		1,378,828	1,249,196	129,632
34 Post Emp Retiree Fee				-	3,000	(3,000)
35 LT Disability		127,293	d	127,293	125,284	2,009
35 State Unemployment Insurance (SUI)		40,496	d	40,496	39,958	538
35 Unemployment-Local Experience Charge (LEC/EDD)		80,000	e	80,000	80,000	-
36 Workers' Compensation	15,000	1,333,053	e	1,348,053	1,329,652	18,401
3x OPEB Obligation		1,143,585	d	1,143,585	1,126,491	17,094
38 Othr Bdgt				-	-	-
38 R Fds Over/(Under) Budget				-	-	-
39 2012 ERI (Year 5 funded by R)				-	672,005	(672,005)
39 Abtmnts from PERS/STRS reserve				(624,708)	(887,802)	263,094
Total Employee Benefits Budget	1,274,163 a	32,856,138 b	(624,708) c	33,505,593	30,359,612	3,145,981
					ERI	672,005
					Increases exluding ERI	3,817,986

Unrestricted - Alloc to sites

Site 2 (a)	** 28,479,700	d Rate % times Payroll Projection
Unrestricted Total	1,274,163	
Restricted ERI	29,753,863	
Restricted Other	-	i "R" fund adjustment for actual postings
Active Emp Ben Budget	4,376,438	
	34,130,301	

"R" funds % of Contract Salary is
13.32%

Budget Summary:

Site 2	a	1,274,163
Site 8	b	32,856,138
Other Sites	c	(624,708)
Total Budget		33,505,593

"U/R" funds % of Contract Salary is
86.68%

Employee Benefits Budget					
** Unrestricted Benefits Holding					
<i>P/T Health allocated to colleges only</i>					
\$1,249,414 @ 50% = \$624,708					
	P/T adjunct	Full-Time	Total	Less: 50% Funded of U/R STRS/PERS	U/R Benefits Holding
1195581 Dist Serv	-	4,090,871	4,090,871	(94,300)	3,996,571
1395581 Grossmont	928,018	15,486,838	16,414,855	(356,990)	16,057,865
1495581 Cuyamaca	450,810	7,523,163	7,973,974	(173,418)	7,800,556
Total	1,378,828	27,100,872	28,479,700	(624,708)	27,854,992

Estimate of Unrestricted STRS/PERS increase by site

STRS Increase	841,617			
PERS Increase	599,793			
Total	1,441,410			
Site	Dist %	By Site @ 100%	U/R Portion	STRS/PERS U/R Portion Amount
DS	15.095%	217,581	86.680%	188,599
GC	57.145%	823,696	86.680%	713,980
CC	27.760%	400,133	86.680%	346,835
	100.000%	1,441,410		1,249,414

Distribution (% of Unrestricted Salaries)		
Based on 2016/17 TB Payroll Forecast - U/R excluding Stipends		
	TB Salaries	Distribution %
DS	7,541,214	15.095%
GC	28,548,823	57.145%
CC	13,868,387	27.760%
	49,958,424	100.000%

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